



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 27, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0035.

Type of Review: Extension without change of a currently approved collection.

Title: Employer's Annual Tax Return for Agricultural Employees.

Form: 943, 943-PR, 943A-PR, 943-X, 943X-PR.

Abstract: Agricultural employers must prepare and file Form 943 and Form 943-PR (Puerto Rico only) to report and pay FICA taxes and income tax voluntarily withheld (Form 943 only). Agricultural employees may attach Forms 943-A and 943A-PR to Forms 943 and 943-PR to show their tax liabilities for semiweekly periods. The information is used to verify that the correct tax has been paid.

Affected Public: Private Sector: Farms, Not-for-profit institutions.

Estimated Annual Burden Hours: 10,880,812.

OMB Number: 1545-1081.

Type of Review: Extension without change of a currently approved collection.

Title: Application for Extension of Time to File Information Returns.

Form: 8809.

Abstract: Form 8809 is used to request an extension of time to file Forms W-2, W-2G, 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, and 8027. The IRS reviews the information contained on the form to determine whether an extension should be granted.

Affected Public: Private Sector: Businesses or other for-profits, Farms, Not-for-profit institutions.

Estimated Annual Burden Hours: 237,000.

OMB Number: 1545-1112.

Type of Review: Revision of a currently approved collection.

Title: 26 CFR 301.9100-8 - Time and Manner of Making Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988.

Abstract: Section 301.9100-8 establishes various elections with respect to which immediate interim guidance on the time and manner of making the elections is necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 6,661.

OMB Number: 1545-1331.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8566 (Final) General Asset Accounts Under the Accelerated Cost Recovery System.

Abstract: The regulations describe the time and manner of making the election described in IRC Section 168(i)(4). Basic information regarding this election is necessary to monitor compliance with the rules in the IRC Section 168.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 250.

OMB Number: 1545-1357.

Type of Review: Revision of a currently approved collection.

Title: Procedures for Monitoring Compliance with Low- Income Housing Credit Requirements; Rules to Carry Out the Purposes of Section 42 and for Correcting.

Abstract: These regulations concern the Secretary's authority to provide guidance under section 42, and provide for the correction of administrative errors and omissions made in connection with allocations of low-income housing credit dollar amounts and recordkeeping within a reasonable period after their discovery and affect State and local housing credit agencies, owners of building projects for which the low income housing credit is allocated, and taxpayers claiming the low-income housing credit.

Affected Public: Private Sector: Businesses or other for-profits; State and Local agencies.

Estimated Annual Burden Hours: 104,899.

OMB Number: 1545-1430.

Type of Review: Revision of a currently approved collection.

Title: Form 945 and 945V: Annual Return of Withheld Federal Income Tax/Voucher; Form 945-A: Annual Record of Federal Tax Liability; Form 945-X Annual Return of Withheld Federal Income Tax, Claim, Refund.

Forms: 945, 945-V, 945-A, 945-X.

Abstract: Form 945 is used to report income tax withholding on non-payroll payments including backup withholding and withholding on pensions, annuities, IRA's military retirement and gambling winnings. Form 945-V, Payment Voucher, is used if you are making a payment with Form 945, Annual Return of Withheld Federal Income Tax. Form 945-A is used to report non-payroll tax liabilities. Form 945-X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax, for one year only.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,619,603.

OMB Number: 1545-1537.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9166 - Final Regulations for Health Coverage Portability for Group Health Plans and Group Health insurance Issuers under HIPPA Titles I & IV.

Abstract: The regulations provide guidance for group health plans and the employers maintaining them regarding requirements imposed on plans relating to preexisting condition exclusions, discrimination based on health status, and access to coverage.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 262,289.

OMB Number: 1545-1597.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 2000-12, Application Procedures for Qualified Intermediary Status Under Section 1441; Final Qualified Intermediary Withholding Agreement.

Abstract: Revenue Procedure 2000-12 describes application procedures for becoming a qualified intermediary and the requisite agreement that a qualified intermediary must execute with the IRS. The information will be used by the IRS to ensure compliance with the U.S. withholding system under the 1441 regulations (especially proper entitlement to treaty benefits).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 301,018.

OMB Number: 1545-1610.

Type of Review: Extension without change of a currently approved collection.

Title: Annual Return/Report of Employee Benefit Plan.

Form: 5500 and related schedules; 5500-SF.

Abstract: Form 5500 is an annual information return filed by employee benefit plans. The IRS uses this information to determine if the plan appears to be operating properly as required under the law or whether the plan should be audited.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 326,000.

OMB Number: 1545-1613.

Type of Review: Extension without change of a currently approved collection.

Title: REG-209446-82 (TD8852) (Final) Passthrough of Items of an S Corporation to its Shareholders.

Abstract: Section 1366 requires shareholders of an S corporation to take into account their pro rata share of separately stated items of the S corporation and non-separately computed income or loss. The regulations provide guidance regarding this reporting requirement.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1.

OMB Number: 1545-1621.

Type of Review: Revision of a currently approved collection.

Title: W-8 BEN, W-8BEN-E, W-8EIC, W-8EXP, W-8IMY, W-8 MOU Program.

Abstract: The IRS uses these forms to determine from the information submitted whether the applicant plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to determine if the related trust qualifies for tax exempt status under Code section 501(a).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 25,721,305.

OMB Number: 1545-1883.

Type of Review: Revision of a currently approved collection.

Title: Election of Alternative Deficit Reduction Contribution and Planned Amendments.

Abstract: Procedures for electing an alternative deficit reduction contribution; guidance on notices that must be given by an employer to plan participants and their beneficiaries and to the Pension Benefit Guaranty Corporation; guidance on restrictions that are place on plan amendments. (Combines Announcements 2004-38 and 2004-43, Notice 2004-59 under this OMB control number.)

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 13,200.

OMB Number: 1545-1893.

Type of Review: Revision of a currently approved collection.

Title: REG-150562-03 (Final) TD 9353 - Section 1045 Application to Partnerships.

Abstract: These regulations relating to the application of section 1045 of the Internal Revenue Code (Code) to partnerships and their partners and provide rules regarding the deferral of gain on

a partnership's sale of qualified small business stock (QSB stock) and a partner's sale of QSB stock distributed by a partnership. These regulations also provide rules for a taxpayer (other than a C corporation) who sells QSB stock and purchases replacement QSB stock through a partnership.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,500.

OMB Number: 1545-1900.

Type of Review: Extension without change of a currently approved collection.

Title: (TD 9212) Final, Source of Compensation for Labor or Personal Services.

Abstract: The regulation describes the appropriate bases for determining the source of income from labor or personal services performed partly within and partly without the United States. The information required in Sec. 1.861-4(b)(2)(ii)(D) and (D)(6) will enable an employee to source certain fringe benefits on a geographical basis. The collections of information will allow the IRS to verify these determinations.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 10,000.

OMB Number: 1545-2058.

Type of Review: Extension without change of a currently approved collection.

Title: U.S. Electronic Large Partnership Declaration for an I.R.S. e-file return.

Form: 8453-B.

Abstract: Form 8453-B is used to authenticate an electronic Form 1065-B, and to authorize an electronic return originator or intermediate service provider to transmit via a third party transmitter.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 144.

OMB Number: 1545-2059.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9312 (Temp), Deduction for Qualified Film and Television Production Costs.

Abstract: This document contains temporary regulations relating to deductions for the cost of producing film and television productions under section 181. These temporary regulations reflect changes to the law made by the American Jobs Creation Act of 2004 and the Gulf Opportunity Zone Act of 2005, and affect taxpayers that produce films and television productions within the United States.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,600.

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